January 14, 2003

Publication 1346 Part I – File Specification Changes #7

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

These changes are effective immediately.

ERC 0207   Revised text

ERC 0222   Revised text

0207 o Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD",   Pg 122
         "DAUGHTER", "GRANDCHILD", "SON", **"SISTER", "BROTHER", "NIECE",** ||
         "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090) ||
         does not equal **"2002"**, then Number of Months (SEQ 0070, 0140) |
         must be equal to or greater than "07".

                                                                            -||
                                                                            -||
                                                                            -||
                                                                            -||

0222 o Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant   Pg 122
         and Qualifying SSN - 2 (SEQ 0085) is not significant, then
         Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot
         exceed $**2506** and Adjusted Gross Income (SEQ 0750) of |
         Form 1040/1040A must be less than $29201 **if Single, Head of** ||
         Household or Qualifying Widow(er) and less than $**30201 if** ||
         Married Filing Jointly. ||

      o If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2
         (SEQ 0085) are significant, then Earned Income Credit
         (SEQ 1180) of Form 1040/1040A cannot exceed $**4140** and Adjusted |
         Gross Income (SEQ 0750) of Form 1040/1040A must be less than
         $**33178 if Single, Head of Household or Qualifying Widow(er) and** ||
         less than $34178 if Married Filing Jointly. ||